

Free State: Nketoana(FS193) - Table A1 Budget Summary for 4th Quarter ended 30 June 2010

Free State Waterworks (Pty) Ltd - Table A: Budget Summary for FY Quarter ended 30 June 2010																
Description	2006/07			2007/08			2008/09			Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13						
R thousands																
Financial Performance																
Property rates	-	-	8 165	7 153	7 153	7 153	7 762	7 725	8 111	8 517						
Service charges	-	-	60 817	44 198	49 602	49 602	60 283	57 090	59 944	62 941						
Investment revenue	-	-	4 157	350	350	350	31	500	525	551						
Transfers recognised - operational	-	-	54 739	50 378	51 428	51 428	51 428	64 095	67 300	70 665						
Other own revenue	-	-	22 599	6 202	6 122	6 122	17 951	14 338	3 126	3 283						
Total Revenue (excluding capital transfers and contributions)	-	-	150 476	108 281	114 655	114 655	137 455	143 748	139 006	145 957						
Employee costs	-	-	28 195	32 656	31 743	31 743	40 447	20 003	905	954						
Remuneration of councillors	-	-	3 705	4 167	4 118	4 118	457	4 488	4 731	4 986						
Depreciation & asset impairment	-	-	-	5 236	4 710	4 710	-	5 600	5 902	6 221						
Finance charges	-	-	1 079	1 440	1 440	1 440	1 783	980	1 033	1 089						
Materials and bulk purchases	-	-	11 340	13 113	15 450	15 450	15 960	1 000	1 054	1 111						
Transfers and grants	-	-	-	-	-	-	-	-	-	-						
Other expenditure	-	-	76 789	39 920	54 806	54 806	45 226	124 925	140 326	148 114						
Total Expenditure	-	-	121 109	96 531	112 267	112 267	103 873	156 996	153 951	162 475						
Surplus/(Deficit)	-	-	29 367	11 750	2 388	2 388	33 582	(13 248)	(14 945)	(16 518)						
Transfers recognised - capital	-	-	-	-	-	-	23 817	-	-	-						
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-						
Surplus/(Deficit) after capital transfers & contributions	-	-	29 367	11 750	2 388	2 388	57 399	(13 248)	(14 945)	(16 518)						
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-						
Surplus/(Deficit) for the year	-	-	29 367	11 750	2 388	2 388	57 399	(13 248)	(14 945)	(16 518)						
Capital expenditure & funds sources																
Capital expenditure	-	-	34 837	29 775	61 514	61 514	35 683	32 612	40 893	70 000						
Transfers recognised - capital	-	-	30 515	20 083	40 139	40 139	30 968	23 317	33 863	24 600						
Public contributions & donations	-	-	-	9 692	350	350	-	-	-	-						
Borrowing	-	-	-	-	-	-	-	-	-	-						
Internally generated funds	-	-	4 322	-	21 026	21 026	4 715	9 295	6 430	-						
Total sources of capital funds	-	-	34 837	29 775	61 514	61 514	35 683	32 612	40 293	24 600						
Financial position																
Total current assets	-	-	-	-	-	-	-	-	-	-						
Total non current assets	-	-	-	-	-	-	-	-	-	-						
Total current liabilities	-	-	-	-	-	-	-	-	-	-						
Total non current liabilities	-	-	-	-	-	-	-	-	-	-						
Community wealth/Equity	-	-	-	-	-	-	-	-	-	-						
Cash flows																
Net cash from (used) operating	-	12 619	9 817	11 748	11 748	11 748	29 233	5 584	14 128	14 332						
Net cash from (used) investing	-	(13 018)	(34 915)	-	-	-	(29 659)	-	-	-						
Net cash from (used) financing	-	(139)	(230)	-	-	-	(1 340)	-	-	-						
Cash/cash equivalents at the year end	-	2 416	6 256	11 748	11 748	11 748	14 476	5 584	19 712	34 044						
Cash backing/surplus reconciliation																
Cash and investments available	-	-	-	-	-	-	-	-	-	-						
Application of cash and investments	-	17 992	9 062	-	-	-	-	-	-	-						
Balance - surplus (shortfall)	-	(17 992)	(9 062)	-	-	-	-	-	-	-						
Asset management																
Asset register summary (WDV)	-	-	34 837	29 775	61 514	61 514	35 683	32 612	40 893	70 000						
Depreciation & asset impairment	-	-	-	5 236	4 710	4 710	-	5 600	5 902	6 221						
Renewal of Existing Assets	-	-	-	-	-	-	-	-	13 250	70 000						
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-						
Free services																
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-						
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-						
Households below minimum service level																
Water:	-	-	-	-	-	-	-	-	-	-						
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-						
Energy:	-	-	-	-	-	-	-	-	-	-						
Refuse:	-	-	-	-	-	-	-	-	-	-						

Free State: Nketoana(FS193) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification) for 4th Quarter ended 30 June 2010

Standard Classification Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	1									
Revenue - Standard										
<i>Governance and Administration</i>		-	-	89 549	33 703	34 753	34 753	85 853	78 852	82 795
Executive & Council					893	893	893			
Budget & Treasury Office				89 549	32 462	33 512	33 512	74 745	78 482	82 407
Corporate Services					348	348	348	11 108	370	388
<i>Community and Public Safety</i>		-	-	111	630	550	550	802	210	221
Community & Social Services					425	425	425	602		
Sport And Recreation					5	5	5			
Public Safety				111	200	120	120	200	210	221
Housing										
Health										
<i>Economic and Environmental Services</i>		-	-	-	75	75	75	3	-	-
Planning and Development					75	75	75	3		
Road Transport										
Environmental Protection										
<i>Trading Services</i>		-	-	60 817	73 874	79 278	79 278	57 090	59 944	62 941
Electricity				13 958	14 705	17 623	17 623	16 780	17 619	18 500
Water				22 544	21 621	24 107	24 107	20 148	21 155	22 213
Waste Water Management				14 646	18 242	18 242	18 242	9 429	9 900	10 395
Waste Management				9 669	19 306	19 306	19 306	10 733	11 270	11 833
<i>Other</i>	4									
Total Revenue - Standard	2	-	-	150 476	108 281	114 655	114 655	143 748	139 006	145 957
Expenditure - Standard										
<i>Governance and Administration</i>		-	-	104 093	38 324	37 022	37 022	33 024	29 723	31 330
Executive & Council				30 400	15 873	13 483	13 483	11 526	12 433	13 104
Budget & Treasury Office				73 181	15 265	15 905	15 905	11 672	6 935	7 310
Corporate Services				512	7 186	7 634	7 634	9 825	10 355	10 916
<i>Community and Public Safety</i>		-	-	539	10 482	10 185	10 185	10 269	4 840	5 100
Community & Social Services				539	7 749	7 628	7 628	6 486	1 011	1 065
Sport And Recreation					1 215	995	995	650	527	555
Public Safety					1 518	1 562	1 562	3 133	3 302	3 480
Housing										
Health										
<i>Economic and Environmental Services</i>		-	-	5 137	7 504	5 999	5 999	32 061	33 890	35 827
Planning and Development					1 339	924	924	4 874	5 137	5 415
Road Transport				5 137	6 165	5 075	5 075	27 187	28 753	30 412
Environmental Protection										
<i>Trading Services</i>		-	-	11 340	39 408	58 906	58 906	81 642	85 498	90 218
Electricity				10 789	17 032	24 176	24 176	26 829	28 278	29 804
Water				552	14 074	19 094	19 094	16 731	17 635	18 587
Waste Water Management					5 427	8 532	8 532	27 520	28 452	30 093
Waste Management					2 875	7 104	7 104	10 562	11 133	11 734
<i>Other</i>	4				813	155	155			
Total Expenditure - Standard	3	-	-	121 109	96 531	112 267	112 267	156 996	153 951	162 475
Surplus/(Deficit) for the year		-	-	29 367	11 750	2 388	2 388	(13 248)	(14 945)	(16 518)

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

Free State: Nketoana(FS193) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	1										
Revenue By Source											
Property rates	2	-	-	8 165	7 153	7 153	7 153	7 762	7 725	8 111	8 517
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	13 958	14 677	17 595	17 595	14 150	16 780	17 619	18 500
Service charges - water revenue	2	-	-	22 544	10 500	12 986	12 986	22 145	20 148	21 155	22 213
Service charges - sanitation revenue	2	-	-	14 646	8 895	8 895	8 895	12 110	9 429	9 900	10 395
Service charges - refuse revenue	2	-	-	9 669	10 126	10 126	10 126	11 878	10 733	11 270	11 833
Service charges - other		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	-	1 353	341	341	341	389	11 460	370	388
Interest earned - external investments		-	-	4 157	350	350	350	31	500	525	551
Interest earned - outstanding debtors		-	-	12 347	4 977	4 977	4 977	8 545	2 425	2 546	2 674
Dividends received		-	-	-	-	-	-	207	-	-	-
Fines		-	-	111	-	6	6	73	200	210	221
Licences and permits		-	-	10	60	60	60	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational		-	-	54 739	50 378	51 428	51 428	51 428	64 095	67 300	70 665
Other own revenue	2	-	-	8 778	824	628	628	8 737	253	-	-
Gains on disposal of PPE		-	-	-	-	110	110	-	-	-	-
Total Revenue (excl. capital transfers and contributions)		-	-	150 476	108 281	114 655	114 655	137 455	143 748	139 006	145 957
Expenditure By Type											
Employee related costs	2	-	-	28 195	32 656	31 743	31 743	40 447	20 003	905	954
Remuneration of councillors		-	-	3 705	4 167	4 118	4 118	457	4 488	4 731	4 986
Debt impairment	3	-	-	24 378	6 454	6 454	6 454	-	-	-	-
Depreciation and asset impairment	2	-	-	-	5 236	4 710	4 710	-	5 600	5 902	6 221
Finance charges		-	-	1 079	1 440	1 440	1 440	1 783	980	1 033	1 089
Bulk purchases	2	-	-	11 340	13 113	15 450	15 450	15 960	1 000	1 054	1 111
Other Materials	8	-	-	-	-	-	-	-	-	-	-
Contract services		-	-	-	-	-	-	-	-	-	-
Transfers and grants		-	-	-	-	-	-	-	-	-	-
Other expenditure	4,5	-	-	52 411	33 466	48 352	48 352	45 111	124 925	140 326	148 114
Loss on disposal of PPE		-	-	-	-	-	-	114	-	-	-
Total Expenditure		-	-	121 109	96 531	112 267	112 267	103 873	156 996	153 951	162 475
Surplus/(Deficit)		-	-	29 367	11 750	2 388	2 388	33 582	(13 248)	(14 945)	(16 518)
Transfers recognised - capital		-	-	-	-	-	-	23 817	-	-	-
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-
		-	-	29 367	11 750	2 388	2 388	57 399	(13 248)	(14 945)	(16 518)
Surplus/(Deficit) after capital transfers and contributions		-	-	-	-	-	-	-	-	-	-
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	-	29 367	11 750	2 388	2 388	57 399	(13 248)	(14 945)	(16 518)
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	-	29 367	11 750	2 388	2 388	57 399	(13 248)	(14 945)	(16 518)
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		-	-	29 367	11 750	2 388	2 388	57 399	(13 248)	(14 945)	(16 518)

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Free State: Nketoana(FS193) - Table A5 Budgeted capital Expenditure by Standard Classification and Funding for 4th Quarter ended 30 June 2010

Table 7: Budgeted Capital Expenditure by Standard Classification and Funding for the Quarter ended 30 June 2010											
Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	1										
Capital Expenditure - Standard											
<i>Governance and Administration</i>		-	-	4 260	3 660	935	935	497	895	4 800	-
Executive & Council								102		400	
Budget & Treasury Office					3 660	935	935	229		3 800	
Corporate Services				4 260				165	895	600	
<i>Community and Public Safety</i>		-	-	62	5 052	2 940	2 940	501	1 500	750	56 000
Community & Social Services					300	2 240	2 240	279	850	250	56 000
Sport And Recreation				62	850	500	500		650	500	
Public Safety					1 902	200	200	222			
Housing					2 000						
Health											
<i>Economic and Environmental Services</i>		-	-	4 985	14 922	41 099	41 099	16 994	21 053	5 643	-
Planning and Development						350	350	0		380	
Road Transport				4 985	14 922	40 749	40 749	16 993	21 053	5 263	
Environmental Protection											
<i>Trading Services</i>		-	-	25 530	6 141	16 491	16 491	17 691	9 164	29 700	14 000
Electricity				1 900		3 500	3 500	3 447	5 900	13 000	14 000
Water					1 000	3 800	3 800	635	3 264	16 700	
Waste Water Management				23 631	4 191	8 191	8 191	13 372			
Waste Management					950	1 000	1 000	236			
<i>Other</i>						50	50				
Total Capital Expenditure - Standard	3	-	-	34 837	29 775	61 514	61 514	35 683	32 612	40 893	70 000
Funded by:											
National Government				30 515	20 083	40 139	40 139	30 968	23 317	33 863	24 600
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	-	-	30 515	20 083	40 139	40 139	30 968	23 317	33 863	24 600
Public contributions and donations	5				9 692	350	350				
Borrowing	6										
Internally generated funds				4 322		21 026	21 026	4 715	9 295	6 430	
Total Capital Funding	7	-	-	34 837	29 775	61 514	61 514	35 683	32 612	40 293	24 600

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

Free State: Nketoana(FS193) - Table A6 Budgeted Financial Position for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands											
ASSETS											
Current assets											
Cash											
Call investment deposits	1										
Consumer debtors	1										
Other debtors											
Current portion of long-term receivables											
Inventory	2										
Total current assets		-	-	-	-	-	-	-	-	-	-
Non current assets											
Long-term receivables											
Investments											
Investment property											
Investment in Associate											
Property, plant and equipment	3										
Agricultural											
Biological											
Intangible											
Other non-current assets											
Total non current assets		-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS		-	-	-	-	-	-	-	-	-	-
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4										
Consumer deposits											
Trade and other payables	4										
Provisions											
Total current liabilities		-	-	-	-	-	-	-	-	-	-
Non current liabilities											
Borrowing											
Provisions											
Total non current liabilities		-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES		-	-	-	-	-	-	-	-	-	-
NET ASSETS	5	-	-	-	-	-	-	-	-	-	-
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)											
Reserves	4										
Minorities interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	-	-	-	-	-	-	-	-	-	-

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

Free State: Nketoana(FS193) - Table A7 Budgeted Cash Flows for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other				21 317	57 901	57 901	57 901	47 447	69 000	72 453	76 075
Government - operating	1		14 986	3 157	50 378	50 378	50 378	75 236	64 096	67 300	70 665
Government - capital	1										
Interest											
Dividends											
Payments											
Suppliers and employees			(2 367)	(5 172)	(96 531)	(96 531)	(96 531)	(38 829)	(107 345)	(125 625)	(132 408)
Finance charges				(9 485)				(54 459)	(20 167)		
Transfers and grants	1							(162)			
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	12 619	9 817	11 748	11 748	11 748	29 233	5 584	14 128	14 332
CASH FLOW FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE											
Decrease in non-current debtors											
Decrease in other non-current receivables											
Decrease (increase) in non-current investments			(0)	(30 000)				4 961			
Payments											
Capital assets			(13 018)	(4 915)				(34 620)			
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(13 018)	(34 915)	-	-	-	(29 659)	-	-	-
CASH FLOW FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits								3			
Payments											
Repayment of borrowing			(139)	(230)				(1 344)			
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	(139)	(230)	-	-	-	(1 340)	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD		-	(538)	(25 327)	11 748	11 748	11 748	(1 767)	5 584	14 128	14 332
Cash/cash equivalents at the year begin:	2							16 243		5 584	19 712
Cash/cash equivalents at the year end:	2		2 416	6 256	11 748	11 748	11 748	14 476	5 584	19 712	34 044

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

Free State: Nketoana(FS193) - Table A9 Asset Management for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
CAPITAL EXPENDITURE										
Total New Assets	1	-	-	34 837	29 775	61 514	61 514	32 612	27 643	-
Infrastructure - Road Transport				6 227	14 922	39 139	39 139	21 053	5 263	
Infrastructure - Electricity				1 900	1 902	3 300	3 300	1 700		
Infrastructure - Water					1 000	3 500	3 500	1 000	6 000	
Infrastructure - Sanitation				22 388	4 191	8 191	8 191			
Infrastructure - Other					2 000	1 000	1 000	4 200	9 000	
Infrastructure		-	-	30 515	24 015	55 129	55 129	27 953	20 263	-
Community				62	1 150	1 300	1 300	1 500	500	
Heritage assets										
Investment properties										
Other assets	6			4 260	4 610	5 085	5 085	3 159	6 880	
Agricultural assets										
Biological assets										
Intangibles										
Total Renewal of Existing Assets	2	-	-	-	-	-	-	-	13 250	70 000
Infrastructure - Road Transport										
Infrastructure - Electricity									12 000	13 000
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other									1 250	1 000
Infrastructure		-	-	-	-	-	-	-	13 250	14 000
Community										56 000
Heritage assets										
Investment properties										
Other assets	6									
Agricultural assets										
Biological assets										
Intangibles										
Total Capital Expenditure	4									
Infrastructure - Road Transport		-	-	6 227	14 922	39 139	39 139	21 053	5 263	-
Infrastructure - Electricity		-	-	1 900	1 902	3 300	3 300	1 700	12 000	13 000
Infrastructure - Water		-	-		1 000	3 500	3 500	1 000	6 000	-
Infrastructure - Sanitation		-	-	22 388	4 191	8 191	8 191	-	-	-
Infrastructure - Other		-	-		2 000	1 000	1 000	4 200	10 250	1 000
Infrastructure		-	-	30 515	24 015	55 129	55 129	27 953	33 513	14 000
Community		-	-	62	1 150	1 300	1 300	1 500	500	56 000
Heritage assets		-	-							
Investment properties		-	-							
Other assets	6	-	-	4 260	4 610	5 085	5 085	3 159	6 880	-
Agricultural assets		-	-							
Biological assets		-	-							
Intangibles		-	-							
TOTAL CAPITAL EXPENDITURE - Asset Class		-	-	34 837	29 775	61 514	61 514	32 612	40 893	70 000
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road Transport				6 227	14 922	39 139	39 139	21 053	5 263	
Infrastructure - Electricity				1 900	1 902	3 300	3 300	1 700	12 000	13 000
Infrastructure - Water					1 000	3 500	3 500	1 000	6 000	
Infrastructure - Sanitation				22 388	4 191	8 191	8 191			
Infrastructure - Other					2 000	1 000	1 000	4 200	10 250	1 000
Infrastructure		-	-	30 515	24 015	55 129	55 129	27 953	33 513	14 000
Community				62	1 150	1 300	1 300	1 500	500	56 000
Heritage assets										
Investment properties										
Other assets	6			4 260	4 610	5 085	5 085	3 159	6 880	
Agricultural assets										
Biological assets										
Intangibles										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		-	-	34 837	29 775	61 514	61 514	32 612	40 893	70 000
EXPENDITURE OTHER ITEMS										
Depreciation and asset impairment					5 236	4 710	4 710	5 600	5 902	6 221
Repairs and Maintenance by Asset Class	3	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets	6,7									
TOTAL EXPENDITURE OTHER ITEMS		-	-	-	5 236	4 710	4 710	5 600	5 902	6 221
% of capital exp on renewal of assets		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	47.9%	0.0%
Renewal of Existing Assets as % of deprecn		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	224.5%	1125.2%
R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal and R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	32.0%	100.0%

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure

- 5. Must reconcile to 'Budgeted Financial Position' (written down value)
- 6. Donated/contributed and assets funded by finance leases to be allocated to the respective category
- 7. Including repairs and maintenance to agricultural, biological and intangible assets

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
Household service targets	1									
<u>Water:</u>										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	2									
Other water supply (at least min.service level)	4									
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
<u>Sanitation/sewerage:</u>										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
<u>Energy:</u>										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
<u>Refuse:</u>										
Removed at least once a week										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)										
Cost of Free Basic Services provided	8									
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed once a week)										
Total cost of FBS provided (minimum social package)		-	-	-	-	-	-	-	-	-
Highest level of free service provided										
Property rates (value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of free services provided	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)										
Water										
Sanitation										
Electricity/other energy										
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of free services provided (total social package)	6	-	-	-	-	-	-	-	-	-

References

1. Include services provided by another entity: e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)